

**Remarks**

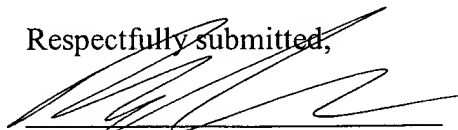
The Applicant is acknowledging with appreciation receipt of the Notice of Allowance mailed November 14, 2005. By virtue of this amendment, claims 2, 10, 11, 13, 18, 20, 22, 25, 26, 28, 30, 43, 44, 47, 48, 51, 53, 55, 58, 59, 61, 63, 66, 91, 92, 93 and 94 have been amended to correct errors noted during a recent review. Accordingly, "said respective" which is the language of claim 2 has been deleted, "filtering gain" has been replaced with "filter gain" which is the language of base claims 20, 22, 53, and 55, "a linear predictive coding" has been replaced with "said linear predictive coding" which is the language of base claims 10, 11, 13, 18, 25, 26, 28, 43, 44, 51, 58, 61, 66, 91, 92, 93 and 94 "an linear predictive coding (LPC) residual" has been replaced with "said linear predictive coding (LPC) residual" which is the language of base claims 29, 30, 47, 48, 63, 91, 92 and 93.

No fees are believed to be due in connection with this Amendment. However, the Commissioner is authorized to charge any additional fees that may be required, or credit any overpayment to deposit Account No. **50-0311**, Ref. No. **26613-507**, Customer No. **35437**.

If the Examiner has any questions or comments regarding this amendment, the Examiner is invited to call the undersigned at 212-692-6858.

Dated: February 13, 2006

Respectfully submitted,



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